

**AMENDMENTS TO THE CLAIMS**

Please **AMEND** claim 1 as shown below.

This listing of claims will replace all prior versions, and listings, of claims in the application.

1. (Currently Amended) A method of teaching accounting principles comprising:  
using a first colored bank note to represent a positive financial transaction value and  
using a second colored bank note to represent a negative financial transaction value to establish  
the concept of double entry accounting wherein said positive transaction value is the same  
magnitude as said negative transaction value,  
elucidating a student's decision process using question sets to distinguish assets,  
liabilities, income and expenditure from one another and to facilitate proper treatment of said  
assets, liabilities, income and expenditure in books of account, and  
using words other than commonly accepted accounting words to denote accounting  
concepts.